

2804 Kentucky Ave.
Joplin, MO 64804
Tel: (417) 781-9965
Fax: (417) 622-4457
Email: jhmeadows@sbcglobal.net

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Sir,

Forwarded are a Response to the Notice of Non-Compliant Amendment and a substitute Amendment.

Respectfully submitted,


James H. Meadows, Ph.D.

Attorney for Applicant

STATEMENT OF CONFIDENTIALITY

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DOCKET NO: 368-011BPATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of :
K. Park et al. :
Serial No: 09/811,248 : Art Unit: 1711
Filed: March 16, 2001 : Examiner: J. Cooney
For: SUPER-ABSORBENT :
HYDROGEL FOAMS : Confirmation No: 8278

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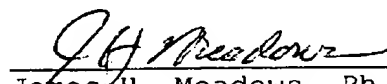
RESPONSE TO NOTICE OF NON-COMPLIANT AMENDMENT

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P.O. Box 1450
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Sir:

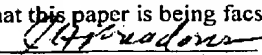
This is in response to the Notice of Non-Compliant
Amendment mailed December 8, 2005 in the above-identified
application. A substitute Amendment is forwarded herewith, which
includes reference to canceled claims 1-55.

Respectfully submitted,


James H. Meadows, Ph.D.
Reg. No. 33,965

Correspondence Address:
Medicus Associates
2804 Kentucky Ave.
Joplin, MO 64804
Tel: (417) 781-9965
Date: December 13, 2005

CERTIFICATION OF FACSIMILE TRANSMISSION

I, James H. Meadows, hereby certify that this paper is being facsimile transmitted to the U.S. Patent and Trademark
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DOCKET NO: 368-011BPATENT**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

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HYDROGEL FOAMS :

AMENDMENT UNDER 37 CFR 1.114

Mailstop RCE
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

This is a second submission under 37 CFR 1.114(c) in the above-identified application. Requests for Continued Examination under 37 CFR 1.114 and Suspension of Action under 37 CFR 1.103(c) were filed on December 2, 2005. The fees have been paid. A final rejection was entered on July 1, 2003.

Claim Amendments are reflected in the listing of claims starting on page 2 of this paper.

Remarks start on page 7 of this paper.